

Utah State Tax Commission

Individual Income Tax Payment Agreement Request

TC-804
Rev. 12/03

Get forms online - tax.utah.gov



DO NOT use this form if you are currently making payments on an existing payment agreement. Instead, call (801) 297-7703 or 1-800-662-4335, extension 7703

Your full name (first, middle, last)		Your social security number
If a joint return, spouse's full name (first, middle, last)		Spouse's social security number
Your current address		Daytime telephone number
		Evening telephone number
Your employer(s) name, address and telephone number	Spouse's employer(s) name, address and telephone number	

TIP: If you are submitting this form in response to a billing notice, do not complete lines 1 through 3. Instead, attach the bottom section of the billing notice to this form and complete lines 4, 5 and 6.

1. Enter the income tax year for which you are making this request (example, "2003")
2. Enter the amount you owe as shown on your income tax return
3. Enter the amount of any payment you are making with your tax return or notice.
Make your payment as large as possible to limit penalty and interest charges.
4. Enter the amount you can pay each month. Your payment should be large enough to pay off the tax due, penalty and interest within 24 months. Late file, late payment and extension penalties may apply. Interest will be assessed and continue to accrue until the amount owed is paid in full. Penalty and interest information is available online at incometax.utah.gov.
5. Enter the day of the month you want your payments to be due (example, "5th day" of each month)
Your payment must be received on or before the payment due date.
6. You must have filed income tax returns for all prior years before your payment agreement will be approved. If you have not, list the year(s) for which you have not filed a return and the date you will be filing the returns.

I have read and understand the requirements of this request.

Your signature	Date	Spouse's signature (if joint return, both must sign)	Date
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If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811 or Telecommunications Device for the Deaf (801) 297-2020. Please allow three days for a response.

Purpose of Form

Use this form to request a monthly payment plan if you cannot pay the full amount you owe on your individual income tax return (or on a billing notice we sent you). Generally, you may have up to 24 months to pay. However, it is better to pay the amount you owe as soon as you can to reduce the amount of interest you will pay.

NOTE: A payment plan for business taxes is requested on form TC-804B.

Bankruptcy

If you are in bankruptcy do not use this form. Instead, call 801-297-6219 or if you are out of the Salt Lake area 1-800-662-4335 extension 6219.

How Does the Agreement Process Work?

If your request is approved, we will send you a letter. The letter will confirm your monthly payment amount and the number of required payments. It will also explain how to make your first payment. You will have the following payment options:

1. Pay by mail with check or money order,
2. Pay in person at one of our offices,
3. Pay by internet at *paymentexpress.utah.gov*
 - a. Electronic check (direct debit) from your checking or savings account. There is a \$1 service charge.
 - b. Credit card (Master Card, American Express, and Discover Card). You will be charged a fee each time you use this method of payment. The fee is based on a percentage of the payment made.

By approving your request we agree to let you pay the tax you owe in monthly payments instead of immediately paying the tax in full. In return you agree to make your monthly payments on time. You also agree to **meet all of your future tax liabilities**. This means that you must have enough withholding or prepayments so that your future tax liability is paid in full when you file a timely return.

Any future year refunds due you from the Internal Revenue Service or the State will be applied against the amount you owe.

Important Note: Failure to make your payments on time or failure to file and/or pay future returns when due, will break your payment agreement. If you break the agreement we can take action to collect the tax you owe in full and place liens on your real and tangible personal property.

Form Instructions

If you are making this request for a joint filed return, enter the names and social security numbers in the same order as they appear on your tax return.

Line 4

Even if you cannot pay the full amount you owe now, pay as much as possible to lower the amount of penalty and interest you will be assessed.

If you are requesting this payment agreement at the same time you are filing your return, attach this form to the front of the return and make the payment with your return. The instructions for your tax return will tell you how to make the payment.

If you are filing this form by itself, such as in response to a billing notice, attach a check or money order to the form. Make the check or money order payable to the Utah State Tax Commission. **Do not send cash.** *Be sure to include on your check or money order your name, address, social security number and type of return and tax year (example: "TC-40, 2003").*

Line 5

Enter the day of the month you want the payment due. This is the day the payment must be received by the Tax Commission. Note: If you are mailing your payment, allow 3 to 5 days for mail delivery.

Line 6

You must have filed a return for all prior years. List the years for which you have not filed an income tax return. If you are unable to file a return due to lost records you need to estimate your liability. Your payment agreement will not be approved until all returns have been filed. If you have questions contact us at 801-297-7703.

Signatures

If you are filing a request for a joint filed return, the signatures of both taxpayers are required.

Submit to:

Utah State Tax Commission
210 N 1950 W
SLC, UT 84134